at page 4 lines 30-31, rewrite "The trenches **108** are then completely filled with an etch-stop material **110** as shown in Fig. **1C**." as --An etch stop material **110** is then deposited in selected trenches **108** to fill or line them as shown in Fig. **1C**.--;

at page 4, lines 31-32, rewrite "The etch-stop material completely fills the trenches, forming filled trenches **110**." as --The etch-stop material lines or fills selected trenches, forming etch-stop trenches **112**.--;

at page 5, line 30, at page 6 line 3, and at page 6 line 4 change all instances of "filled trenches **112**" to --etch-stop trenches **112**--;

at page 6, line 27, please change "completely filled" to --lined or filled--;

at page 6, line 29, please change "filled" to --etch-stop--;

at page 7, line 20, please change "filled trenches **212**" to --etch-stop trenches **212**--;

at page, 8, line 20, after "scope of the invention.", kindly add the following:

--For example, the structural features may be formed from portions of a device layer that are protected from etching by adjacent etch-stop layers. By way of example, Figs. **4A-4F** depict the fabrication of a MEMS structure using a starting material **401** having a substrate layer, two device layers and two etch stop layers. In Fig. **4A**, the process starts with a material **401** having upper and lower device layers **402**, **404**, disposed on a substrate **406**. A first etch-stop layer **403** is disposed between the upper and lower device layers **402**, **404**. A second etch-stop layer **403** is disposed between the lower device layer **404** and the substrate **406**. The device layers **402**, **404** may be layers of material such as silicon, glass, or quartz bonded or deposited on top of a substrate. The etch-stop layers **403** and **405** may include silicon oxide, silicon, or other applicable material. An example of material **401** would be a two-layer silicon-on-insulator (SOI) material. The material **401** may be patterned and etched to form one or more narrow trenches **408** in the device layers **402**, **404** and the first etch-stop layer **403** as shown in Fig. **4B**. The trenches **408** may optionally penetrate into the etch-stop layer **405** and/or the substrate **406**. The trenches **408** are then filled or lined with an etch-stop material to form one or more etch-stop trenches **411** as shown in Fig. **4C**. Selected portions of the upper device layer **402** are then etched to a stopping point, e.g., on the etch-stop layer **403** or device layer **404**. A layer of etch-stop material **413** is then deposited over the remaining portions of the upper device layer **402** and, optionally, also over lower device